

How to Calculate Your Unemployment Insurance Contribution Rate

Information Needed

- 2009 Contribution Rate Notice
 - Reserve Balance 2008
 - Annual Taxable Payroll for 2007 and 2008
- 2009 Statement of Benefit Charges – Quarterly
- 2009 Contributions Paid – Quarterly Filings, UC-B6
- Contribution Rate Schedule - A to H
- 2009 Estimated Annual Taxable Payroll

Contribution Rate Notice

STATE OF HAWAII
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
UNEMPLOYMENT INSURANCE DIVISION

ABC Corporation

830 Punchbowl St.
Honolulu, HI 96813

ACCOUNT NUMBER 0001234567
FEIN 99-9999999
DATE MAILED 03/20/09
DATE COMPILED 03/13/09
LIABLE DATE 01/01/89

CONTRIBUTION RATE NOTICE
FOR CALENDAR YEAR 2009

YOUR CONTRIBUTION RATE AND EMPLOYMENT AND TRAINING ASSESSMENT RATE FOR
CALENDAR YEAR 2009 ARE LISTED BELOW

CONTRIBUTION RATE 1.1% E&T ASSESMENT RATE .01%

THE TABULATION SHOWS ANNUAL TAXABLE PAYROLL AND CONTRIBUTION DATA
REPORTED ON YOUR QUARTERLY CONTRIBUTION REPORTS FOR 2006, 2007, AND 2008, AND
BENEFITS CHARGED TO YOUR ACCOUNT FOR 2008.

RESERVE 12/31/07 78,690.00
CONTRIBUTIONS + 21,293.00
2008 BENEFITS CHARGED 779.00

ANNUAL TAXABLE PAYROLL
2006 1,500,420.00
2007 2,100,500.00
2008 1,400,200.00

RESERVE 12/31/08 99,204.00

ANNUAL AVG 1,667,040.00

RESERVE RATIO (RESERVE 12/31/08 / AVERAGE ANNUAL PAYROLL) = .0595

CONTRIBUTION RATE SCHEDULE IN EFFECT: A

Statement of Benefit Charges

LIPBR51R 1 STATE OF HAWAII, DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS
10/01/08 UNEMPLOYMENT INSURANCE DIVISION

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STATEMENT OF BENEFIT CHARGES

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ABC Corporation

EMPLOYER NO 0001040197

830 Punchbowl St.
Honolulu, HI 96713

QUARTER ENDING 09/30/08
STATEMENT DATE 10/01/08

SOCIAL SECURITY NO	CLAIMANT NAME	BENEFIT YR BEGIN	YOUR %	Y R	CHARGE	CREDIT
545-51-5154	Smith, Bruce	04/20/08	59.565	8	526.56	
		TOTAL			526.56	.00

NET CHARGE/CREDIT TO YOUR RESERVE	\$526.56
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Form UC-B6

STATE OF HAWAII
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
UNEMPLOYMENT INSURANCE DIVISION
**QUARTERLY WAGE, CONTRIBUTION AND
EMPLOYMENT AND TRAINING ASSESSMENT REPORT**

DO NOT WRITE IN THIS SPACE

TAX OFFICE RECEIVED DATE

ABC CORPORATION
830 PUNCHBOWL ST.
HONOLULU, HI. 96813

FEIN 999999999

ACCOUNT # 0001040197

For Quarter Ending Delinquent After

033110 043010

1) EMPLOYEE'S SSN/#

2) EMPLOYEE'S NAME (LAST, FIRST)

3) TOTAL QTR WAGES PAID

INTERNET FILERS:

To complete the filing process, go to <https://hui.ehawaii.gov> to file your
Quarterly Wage Report, Quarterly Contribution and E&T Assessment Report
and pay your contributions online.

** Number of Employee : 3 **

0001040197

Contribution Rate

3.20 %

10/1

E&T Rate

.01 %

1st Month 2nd Month 3rd Month

2 2 2

I CERTIFY THAT THE INFORMATION ON THIS REPORT IS TRUE AND CORRECT.

SIGNED BY: _____

PRINT NAME: X _____

TITLE: X _____

TELEPHONE NUMBER: X _____

DATE: X _____

6) TOTAL WAGES PAID THIS QUARTER		71760.00
7) EXCESS WAGES	37800	3800.00
8) NET TAXABLE WAGES		67960.00
9) CONTRIBUTIONS DUE	.0320	2174.72
10) E&T ASSESSMENT DUE	.0001	6.80
11) AMOUNT DUE		2181.52
12) OVERPAYMENT		.00
13) ADJUSTED CONTRIBUTIONS DUE		2181.52
14) PENALTY AND INTEREST		.00
15) TOTAL PAYMENT DUE		2181.52
16) TOTAL REMITTANCE		2181.52

UI Contribution Calculator

CALCULATING YOUR UI CONTRIBUTION RATE					
Calculating Rate Year					
Reserve Balance			Average Annual Taxable Payroll		
					Taxable Payroll
Reserves on 12/31 (Minus Two Years)		\$0.00	Rate Year Minus Three Years		\$0.00
Contributions Paid (Minus One Year)		\$0.00	Rate Year Minus Two Years		0.00
Benefits Charged (Minus One Year)		\$0.00	Rate Year Minus One Year		0.00
Reserve Balance		\$0.00	Total Taxable Payroll 3 Yrs.		\$0.00
			Average Annual Taxable Payroll		
			3 Yr Annual Payroll / 3 Yrs		\$0.00
Reserve Ratio					
Reserve Balance	/	Average Annual Taxable Payroll	=	Reserve Ratio	
\$0.00	/	\$0.00	=	#DIV/0!	
EXAMPLE:					
Rate Year = 2010					
Minus One Year = 2009					
Minus Two Years = 2008					
Minus Three Years = 2007					

Calculating Your Contribution Rate

CALCULATING YOUR UI CONTRIBUTION RATE					
Calculating Rate Year		2010			
Reserve Balance			Annual Taxable Payroll		
Reserve 12/31/08		\$99,204.00		2007	\$2,100,500.00
Contributions Paid 2009	EST.	\$0.00		2008	1,400,200.00
Benefits Charged 2009	EST.	\$0.00		EST. 2009	0.00
Reserve 12/31/2009		\$99,204.00		Total Taxable Payroll for 3 Yrs. \$3,500,700.00	
Average Annual Payroll					
				3 yr annual taxable payroll / 3 Yrs = \$1,166,900.00	
Reserve Ratio					
Reserve 12/31/2008		Average Annual Taxable Payroll		Reserve Ratio	
\$99,204.00	/	\$1,166,900.00	=	0.0850	

Calculating Your Contribution Rate

CALCULATING YOUR UI CONTRIBUTION RATE					
Calculating Rate Year		2010			
Reserve Balance		Annual Taxable Payroll			
Reserve 12/31/08		\$99,204.00		2007	\$2,100,500.00
Contributions Paid 2009	EST.	\$18,914.76		2008	1,400,200.00
Benefits Charged 2009	EST.	\$15,200.00	EST.	2009	1,719,523.00
Reserve 12/31/2009		\$102,918.76	Total Taxable Payroll for 3 Yrs.		\$5,220,223.00
Average Annual Payroll					
3 yr annual taxable payroll / 3 Yrs =					
					\$1,740,074.33
Reserve Ratio					
Reserve 12/31/2008	/	Average Annual Taxable Payroll	=	Reserve Ratio	
\$102,918.76	/	\$1,740,074.33	=	0.0591	
RATE					
Schedule	F	3.20%			
	A	1.10%			

Contribution Rate Schedules

CONTRIBUTION RATE SCHEDULES (rates in percentages)

[illegible]

2010 UI Tax Projections

- Using QWRS software program
 - <http://hawaii.gov/labor/ui>
- Estimate Contributions Due
 - Enter Contribution Rate
 - Enter Taxable Wage Base
- Calculate Projected contributions Due